The National Battlefields Commission

2015–16

Departmental Performance Report

The Honourable Mélanie Joly, P.C., M.P.
Minister of Canadian Heritage

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Minister's Message

For close to 150 years, Canadians have been working together to build an open and inclusive country that draws strength from its diverse culture, its two official languages, and its vibrant museum and heritage scene. The organizations of the Canadian Heritage Portfolio, including The National Battlefields Commission (NBC), highlight this shared wealth. They preserve our history and promote our cultural content both here at home and beyond our borders. In a world where Canadians' spirit of innovation and the cutting-edge use of digital technologies continue to grow in importance, I am delighted to present the accomplishments of these organizations.

Over the past year, the NBC has offered a diverse array of exhibitions and historically themed activities. It launched its new exhibition *Battles: 1759-1760*, which invites visitors to discover the story of the siege of Québec City and the battles of the Plains of Abraham through original accounts from the period.

The NBC also completed development of the Plains of Abraham Trail, a multi-use interpretive trail parallel to Gilmour Hill. Cyclists and pedestrians will now be able to travel safely between the Samuel de Champlain Promenade and Québec City's Upper Town, and learn more about history as they do so by checking out the interpretive panels installed all along the route.

As Minister of Canadian Heritage, I invite you to read the *2015–16 Departmental Performance Report* for The National Battlefields Commission. In it, you will discover how the NBC has fulfilled its mission and helped achieve the goals of the Government of Canada.

The Honourable Mélanie Joly

Results Highlights

Funds Used

$13,500,346

Actual Spending

Employees

59.5 full-time equivalents (FTEs)

Results in Brief

- Development of the Plains of Abraham Trail
- Interior reconstruction and interior masonry facing of Martello Tower 4
- New Exhibition: *Battles: 1759-1760*
- Repairs to the Grey Terrace flagpole

Section I: Organizational Overview

Organizational Profile

Appropriate Minister: Mélanie Joly, P.C., M.P.

Institutional Head: Paule Veilleux, Acting Secretary

Ministerial Portfolio: Department of Canadian Heritage

Enabling Instrument: *An Act respecting the National Battlefields at Quebec*[1]

Year of Incorporation / Commencement: 1908

Other: Governance structure

The National Battlefields Commission is governed by a nine-member board of directors: seven board members are appointed by the Governor in Council, and the NBC's enabling legislation authorizes the appointment of one member each by the provinces of Quebec and Ontario in consideration of their contribution to the creation of the NBC.

The board decides on the broad orientations for achieving the strategic outcomes for making Battlefields Park in Québec a prestigious, natural, accessible, safe and educational urban park, as well as exercising general oversight

The Secretary, who acts as Director General, is appointed by the Governor in Council and is responsible for the implementation of the broad orientation and for day-to-day management of all NBC operations. The Secretary therefore strives to achieve both the strategic outcome and the expected results for each program.

Organizational Context

Raison d'être

The National Battlefields Commission, as manager of Battlefields Park, makes it possible for Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world.

Responsibilities

The NBC is responsible for the administration, management, conservation and promotion of the Battlefields Park (located in Québec City) and manages funds allocated for those purposes.

The grounds of the NBC constitute one of the most important historical sites in Canada. Commonly called the Plains of Abraham, the site is the largest urban park in Québec City and one of the most prestigious parks in the world. The NBC must thus reconcile the Plains of Abraham's historic significance with its mission as an urban park. It preserves this historic Canadian legacy for future generations and develops it so that the public can fully benefit from its assets and Canadians, as well as tourists, can learn more about the major events in Canadian history associated with this important site.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Battlefields Park in Québec City is a prestigious urban and natural site that is accessible, safe and educational.

1.1 Program: Conservation and Development

1.2 Program: Public Education and Services

Internal Services

Operating Environment and Risk Analysis

Key Risks

Risk	Risk Mitigation Strategy	Connection to the organization's programs
1. External factors such as bad weather and poor economic conditions that could lead to decreased participation in NBC activities and, in turn, lower revenues.	1. The NBC stepped up its promotional efforts, particularly in social media and television and radio networks. It kept the position of promotional guide-interpreter, the incumbent of which solicits and provides visitors directly with information about the Park in order to raise awareness of Park activities and increase the number of visitors during the summer period. It also developed partnerships with major Québec tourism industry stakeholders, such as the *Office du tourisme de Québec*, the *Société des attractions touristiques du Québec*, and various hotels that offer their visitors discounts on our activities.	Public education and services Internal services
2. The imbalance between the Park's historical and urban missions is a key issue for the NBC. It could compromise the accessibility,	2. The NBC has meticulously analyzed all land use applications to make sure that they comply with the Land Use Policy and to limit	Conservation and development

preservation and development of the Park.	negative impacts on NBC activities and thus maintain a balance between the two missions. Events on the Plains of Abraham were meticulously monitored to ensure greater respect for the site. Meetings were held regularly to maintain ongoing relationships with partners.	
3. Accidents could occur in the Park and NBC property could be damaged.	3. Preventive measures have been implemented in the Park (vehicle patrols, foot patrols, snowmobile patrols, and light-vehicle patrols) by the Security Service and by Canadian Ski Patrol members on cross-country skis. Top-quality ongoing general maintenance of the park as well as regular repair work are carried out by NBC employees to reduce the risk of accidents.	Conservation and development
4. Risk of environmental consequences and possible impediments during Phase 2 of the Gilmour Hill redevelopment project, i.e. the Plains of Abraham Trail.	4. The work was continuously monitored to protect the environment. All environmental standards were met. An assessment of the forest cover was carried out to ensure revegetation and reforestation. Phase 2 of the project was completed within the allocated budget and on schedule.	Conservation and development Internal Services
5. Non-compliance with budgets.	5. The NBC meticulously monitored the budget. A monthly follow-up on actual spending was done so that action could be taken quickly in the event of any cost overruns and so that all budgets and priorities could be reviewed. The NBC stayed within its budget and	Internal Services

	was even able to carry forward 5% of its operating budget to the 2016-2017 fiscal year.	

Description

In 2015–2016, poor weather conditions significantly reduced the number of people participating in some of our activities for the general public, particularly the Great Celebration of Nature held on May 10, 2015, which saw fewer visitors than in 2014. Rain also affected the historical day of September 13, 2015 (80% fewer visitors than the previous year). In 2015–2016, Halloween activities, such as the Haunted Tower activity held at Martello Tower 2 (32% decrease in the number of participants), as well as the Snowshoer activity (down 4%) were also adversely affected by poor weather. Poor weather also forced the NBC to cancel one of the 28 performances at the Edwin Bélanger Bandstand, which reported a very slight increase in participant numbers, compared with the previous year (24,520 persons in 2015–2016, compared with 24,460 in 2014–2015).

All in all, the NBC saw a decrease in numbers of visitors on its sites in 2015–2016. However, according to the compiled data, the Plains of Abraham Museum (PAM) exhibitions, particularly the new *Battles of 1759 and 1760* exhibition, were more popular than in past years, despite their being closed to their clienteles for part of the year while work was carried out. As a result of continuous advertising carried by television and radio stations, promotion on social media networks for the *Battles* multimedia exhibition, and partnerships with the *Office du tourisme de Québec*, the *Société des Attractions Touristiques du Québec* and some hotels, the number of visitors to the PAM increased by 21%, compared with 2014–2015. The reopening of the PAM exhibitions in mid-September 2015 helped to maintain the level of quality services to which visitors were accustomed.

Moreover, the fact that the main PAM exhibition highlights the history of the battles of 1759 and 1760 has enhanced the NBC's reputation as the reference authority for the history of the period of the Siege of Québec and the battles of the Plains of Abraham and Sainte-Foy.

Each year, the holding of major events during the summer season, such as the *Festival d'été de Québec*, on a site where great historical events occurred raises issues of accessibility for participants in NBC activities and accessibility for Park users. The daily presence of a promotional guide-interpreter in costume in the vicinity of the PAM helps to mitigate the unwelcoming appearance of the fences surrounding the site.

To avoid an imbalance between the Park's historical mission and its mission as an urban park, the NBC has carefully analyzed each request to use the Park to ensure compliance with its Land Use Policy. In addition, regular meetings were held to ensure that the uses made of some areas of the Plains of Abraham were respectful and more harmonious. When monitoring events, the NBC observed an improvement in compliance with its Policy by event organizers.

To prevent accidents and property damage in the Park, patrols were conducted by the Security Service, and ongoing maintenance of the site as well as repairs were carried out. During these patrols, event reports are filled out by the Security Service officers and, when corrective measures were required, especially in the case of removal of graffiti, breakage of street lamps or

damage to Park furniture, these reports were submitted to the Maintenance Service for follow-up purposes.

The NBC continuously monitored the construction of the Plains of Abraham Trail. The work was carried out without any unforeseen environmental consequences, and without any impediments. The project was also carried out within the budget allocated for this project and on schedule.

As regards to compliance or non-compliance with the budgets, it should be noted that on January 1, 2016, the City of Québec produced a new property assessment of the NBC lands and buildings, which is expected to increase the property value by about 20% and possibly result in an increase in payments in lieu of taxes (PILTs) of about $300,000, i.e. a 15% increase. This additional PILT expenditure is beyond the NBC's control and will affect the budgets beginning in 2017-2018 and in subsequent fiscal years.

On December 23, 2015, Mr. André Beaudet, Secretary-Director General of the NBC, suddenly passed away. Of course, this untimely passing impacted the management of on-going business and of operations progress. Since then, Ms. Paule Veilleux has been assuming the functions of Secretary on an interim basis. On May 5, 2016, in compliance with the *NBC's Commemoration Policy for the death of an active employee or Commissioner* adopted by the Board of Directors, members of Mr. Beaudet's family and NBC's employees highlighted his important contribution to the NBC during a tree plantation in his memory. Mr. Beaudet's ability for communications, his sense of humor and empathy, as well as many other good qualities, made him a valued and respected manager by the NBC's employees and various partners.

Organizational Priorities

Name of Priority

Ensure first-rate general maintenance and carry out certain infrastructure repairs.

Description

The results achieved in relation to this priority help to preserve and improve the site's infrastructure and amenities for future generations.

Priority Type:[1] Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
General Maintenance and Repairs	April 1, 2015	March 31, 2016	On Track	Conservation and development

Progress Toward the priority

- The NBC continued to provide general maintenance of the site and carried out some repairs, including repairs to several street lamps and the Grey Terrace flagpole;
- Some of the missing components of the Joan of Arc statue were replaced. Repairs to the Garneau monument were postponed to next year;
- The interior reconstruction and interior masonry facing of Martello Tower 4 was also completed;
- In 2015–2016, the NBC built the Plains of Abraham Trail, a multi-purpose interpretive trail for pedestrians and cyclists along the cliff, which completes the Gilmour Hill improvement project in time for its opening in the winter. The trail was accessible to pedestrians and cyclists, starting in December 2015, and the official opening was held on May 5, 2016.

Name of Priority

Provide a healthy environment by adopting sustainable development principles.

Description

The results achieved in relation to this priority help to preserve and improve the site's infrastructure and amenities for future generations.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
Planting trees Refitting the greenhouses	April 1, 2015	March 31, 2016	On Track	Conservation and Development

Progress Toward the Priority
• The NBC proceeded with the planting of trees of small (30-60 mm) and large (25-100 cm) caliber, especially in the Des Braves Park and the Nature Trail; • The refitting of the greenhouses was postponed to the next fiscal year; • The NBC has increased its use of green fertilizers; • The NBC ordered predators from a supplier in Québec to reduce crop pests in the greenhouses; • The NBC has decreased its use of synthetic pesticides; • The NBC sawed logs to reincorporate the wood in the fabrication of park benches; • The NBC conducted a test for the reuse of bulbs that proved successful; • Construction of the Plains of Abraham Trail with great attention to the environment.

Name of Priority

Offer quality public services related to the Park's educational, cultural and natural features.

Description

The results achieved in relation with this priority help raise awareness of the history of Canada's first national historic park and its educational, cultural and natural features.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
Provide interpretive activities for school groups, tourists and the general public, as well as various public services such as the "My Mobile Plains" app, snow-shoeing and cross-country skiing trails, and a skating rink.	April 1, 2015	March 31, 2016	Completed	Public education and services

Progress Toward the Priority
This year, the NBC, once again, provided various interpretive activities for school groups, tourists and the general public, some of which were free and others user-pay. Among the free activities, the NBC again held the Great Celebration of Nature: the new site configuration for the event increased visitor satisfaction. NBC also again held its historical day on September 13 under a new theme: women and war. The NBC also held a new event as part of the Culture Days (September 27) which consisted of guided tours aboard the Plains of Abraham bus to uncover the rich archeological history of the Battlefields Park as an archeological dig site. Always free and in a natural amphitheater with unique décor, outdoor Edwin Bélanger bandstand concerts allowed to offer to groups of succession of the artistic community, the opportunity to be known by many visitors used or neophytes. Because a number of sports activities are provided free of charge in the winter, Park users could take advantage of the groomed cross-country ski trails, a rest and ski-waxing area in the service pavilion, and an ice rink with a chalet built in partnership with the City of Québec on the sports field. Thousands of users and tourists with their skates were able to engage in this winter sport. Users wishing to visit the Park on their own, while benefiting from a wealth of useful and historical information, were able to do so again this year by downloading the "My Mobile Plains" app for free onto their mobile devices. The app is frequently updated to give users exact information at all times. For Halloween in October, the NBC offered the public (adults and children) several user-pay animation activities featuring the darker history of the Park. This year, a new animation activity, *Spine-tingling Tales*, was created to meet growing demand from the 8-to-12-year-old clientele. However, the new activity for adults planned in Martello Tower 4 could not be held because of delays in the restoration work. Since its opening in mid-September 2015, the new *Battles: 1759-1760* multimedia exhibition, which replaced the *Odyssey* multimedia exhibition, has had great success with its individual clientele. The configuration of the room, which accommodates 60 persons rather than 45, is one of the factors contributing to the increase in popularity. The overall 13.5% increase in the number of participants (individuals and groups) confirms tourists' considerable interest in the history of the Battles of the Plains of Abraham. As a result of the acquisition of the new Plains of Abraham bus in the summer of 2015, persons in wheelchairs can now take part in this guided tour during the summer period.

Name of Priority

Showcase the Park's history and the historical events associated with it.

Description

The results achieved in relation with this priority help raise awareness of the history of Canada's first national historic park and its educational, cultural and natural features.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
Renew the exhibitions. Install decorations in the Joan of Arc Garden during the winter period.	April 1, 2015	March 31, 2016	Completed	Public education and services

Progress Toward the Priority
The new *Battles of 1759 and 1760* exhibition opened in September 2015 allows visitors to immerse themselves in the history of the Siege of Québec and the Battles of the Plains of Abraham in quite an objective way because the film includes testimonials from the protagonists at the time. For a seventh consecutive year, during the summer period, the NBC presented a new version of the *Student Masterworks* exhibition in collaboration with the Commission scolaire de la Beauce-Etchemin. This initiative encourages students to learn about the history of New France as well as discover their artistic talents. Thousands of PAM visitors also greatly enjoy this free exhibition. New decorations with a ski theme were added to the other decorations in the Joan of Arc Garden, which highlight the winter heritage of the Plains of Abraham.

Name of Priority

Maintain a balance between the historical mission and the urban mission, and between accessibility, preservation and development.

Description

The results achieved in relation with this priority help to preserve and improve the site's infrastructure and amenities for future generations.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Programs
Preparatory meetings with event organizers Monitoring officer on the site.	April 1, 2015	March 31, 2016	On Track	Conservation and development

Progress Toward the Priority
Preparatory meetings were held with event organizers to properly inform them of measures to be taken to respect the integrity of the site and comply with the agreements entered into. Close monitoring was then carried out by the NBC monitoring officer. These measures contributed to a net improvement in the uses made of the site and prevented property damage. Equipment was installed on the site to demarcate the agreed occupancy areas for smaller-scale events. This measure helped to ensure that the occupancy of areas complied with user agreements, and prevented property damage.

For more information on organizational priorities, see the Mandate Letter of the Minister of Canadian Heritage[ii].

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for use	2015–2016 Actual Spending (authorities used)	Difference (actual minus planned)
12,976,836	12,976,836	14,038,321	13,500,346	523,510

The difference between planned and actual spending stems from the following:

More:

• Carry-forward of 5% of the operating budget from 2014–2015 to 2015–2016	$597,032
• Revenue surplus relative to estimated revenues in the Main Estimates for 2015–16	$346,075
• Increase in Employee Benefit Plan (EBP)	$118,378

Less:

• Carry-forward of 5% of the 2015–16 operating budget to 2016–17	$(537,974)
• Unused parliamentary appropriations	$(1)
	$523,510

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
59	59.5	0.5

Section III of this Report provides detailed information regarding the human resources per program and explains observed differences between planned and actual FTEs when the latter amounts to more than 10% of planned FTEs.

Budgetary Performance Summary

Budgetary Performance Summary for Programs and Internal Services (dollars)

Programs and Internal Services	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending	2015–16 Total Authorities Available for use	2015–16 Actual Spending (authorities used) *	2014–15 Actual Spending (authorities used)	2013–2014 Actual Spending (authorities used)
Conservation and Development	2,422,050	2,422,050	2,425,493	2,425,493	2,422,050	2,267,140	2,390,788	2,370,384
Public Education and Services	1,015,529	1,015,529	1,033,227	1,033,227	1,015,529	1,018,014	1,063,106	1,054,609
Internal Services	9,539,257	9,539,257	5,228,994	5,228,994	10,600 742	10,215 192	8,643,484	6,729,851
Total	12,976,836	12,976,836	8,687,714	8,687,714	14,038,321	13,500,346	12,097,378	10,154,844

*To ensure conformity with departmental authorities by program, as shown in Volume II of the Public Accounts of Canada, certain services where no amount is charged to the employer for contributions to employee insurance plans provided by the Treasury Board of Canada Secretariat, such as the Public Service Health Care Plan and the Public Service Dental Care Plan, are excluded here. Such data appear only in departmental financial statements.

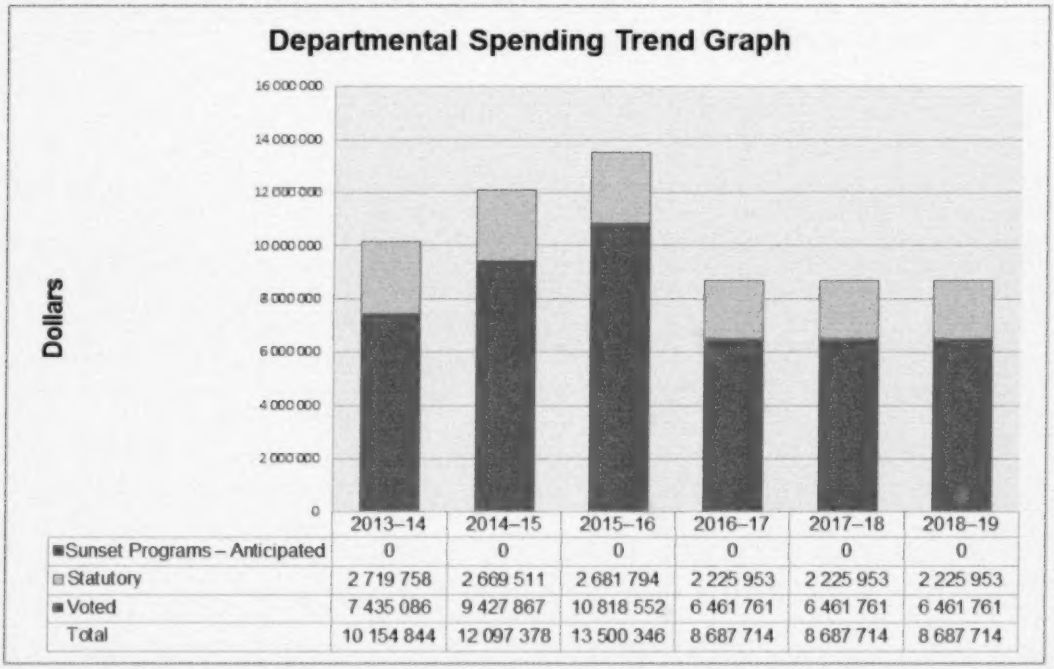
Explanations:

1. The difference of ($1,061,485) between planned spending ($12,976,836) and total authorities at the end of the 2015–16 fiscal year ($14,038,321), can be explained as follows:

• Carry-forward of 5% of the 2014–2015 operating budget to 2015–2016	$597,032
• Revenue surplus relative to estimated revenues in the Main Estimates for 2015–16	$346,075
• Increase in Employee Benefit Plan (EBP)	$118,378
	$1,061,485

2. The difference of $537,975 between actual spending ($13,500,346) and total authorities ($14,038,321) is explained by the carry-forward of 5% of the 2015–16 operating budget to 2016–17, amounting to $537,974, and unused parliamentary appropriations of $1.

Departmental Spending Trend



	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	2 719 758	2 669 511	2 681 794	2 225 953	2 225 953	2 225 953
Voted	7 435 086	9 427 867	10 818 552	6 461 761	6 461 761	6 461 761
Total	10 154 844	12 097 378	13 500 346	8 687 714	8 687 714	8 687 714

The fluctuations can be explained as follows:

- In 2013–14, a Supplementary Estimate of $660,000 was allocated for the redevelopment of Gilmour Hill. In addition, a reimbursement of $266,870 in eligible compensation expenses was granted, as well as $54,320 for a salary increase resulting from collective agreement negotiations. The NBC posted a surplus of $366,480 over estimated revenues. Revenues increased as a result of a new Land Use Policy which took effect on January 1, 2013, and includes a new box-office billing system for shows. In response to the 2012 Federal Budget, the NBC had to reduce its operating budget by approximately $599,000. A portion of the operating budget ($320,873) was carried over to the next fiscal year.

- In 2014–15, $1,128 was allocated to the salary budget. The NBC posted a surplus of $312,923 over estimated revenues. There was a frozen allotment of $10,010 in the operating budget. A budget of $5,470,000 was allocated to the Gilmour Hill project; however, a request to have $2,227,733 in funding reprofiled to fiscal 2015–16 was accepted for the trail component. Lastly, a portion of the operating budget ($597,032) was carried over to the next fiscal year.

- In 2015–16, appropriations for the Gilmour Hill project, i.e. the development of the Plains of Abraham Trail, increased by $2,070,000. This is in addition to the accepted carry-forward of $2,227,733. There has been a carry-forward of $537,974 for the 2016–2017 fiscal year. The NBC had a surplus of approximately $346,075 for its estimated revenues.

- Starting in 2016–17, the planned spending corresponds to the funds already approved and intended to support the achievement of the NBC's strategic outcomes. The decrease is mainly explained by the completion of Phase 2 of the Gilmour Hill project, i.e. the development of the Plains of Abraham Trail. In addition, there is an increase of $8,611 in the amount allocated to the employee benefits plan. Lastly, there is expected to be a frozen allotment in the 2016-17 reference levels, amounting to $80,000, for the initiative to reduce spending on advertising.

- For the 2017–18 and subsequent fiscal years, the entire budget allocated to the NBC will be used for regular Park operations. There will be no money available for investment projects, given that the NBC will have to pay an additional amount of approximately $300,000 in payments in lieu of taxes (PILTs), starting in 2017–18. This implies that the NBC must use all available flexibility to cover this spending, leaving only a very small amount of the budget for unforeseen expenditures.

Expenditures by Vote

For more detailed information on the NBC's voted and statutory expenditures, please consult the Public Accounts of Canada, 2016[iii].

Alignment of Spending with the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending with the Whole-of-Government Framework[iv] (dollars)

Program	Spending Area	Government of Canada Outcome	2015–2016 Actual Spending
1.1 Conservation and Development	Social Affairs	A vibrant Canadian culture and heritage	2,267,140
1.2 Public Education and Services	Social Affairs	A vibrant Canadian culture and heritage	1,018,014

Total Spending by Spending Area (in dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	0	0
Social affairs	3,437,579	3,285,154
International affairs	0	0
Government affairs	0	0

Financial Statements and Financial Statements Highlights

Financial Statements

Financial Statements Highlights

Condensed Statement of Operations
For the Year Ended March 31, 2016 (dollars)

Financial Information	2015–16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015–16 planned)	Difference (2015–16 actual minus 2014–15 actual)
Total expenses	10,167,355	10,009,750	10,715,492	(157,605)	(705,742)
Total revenues	1,910,000	2,253,219	2,219,499	343,219	33,720
Surplus trust expenditures over revenues	75,675	8,798	203,361	(66,877)	(194,563)
Net cost of operations before government funding and transfers	8,333,030	7,765,329	8,699,354	(567,701)	(934,025)

The decrease in spending for 2015–2016 is largely due to the disposal of tangible assets in 2014–2015 related to the renewal of the existing exhibition (*Odyssey*) by introducing a new exhibition (*Battles*) and to the redevelopment of Gilmour Hill, which has been open year-round since October 31, 2014.

Revenues increased because of a user-pay show in the summer of 2015 ($67,000). In addition, in January 2016, the NBC's Board of Directors decided to increase the hourly rate for the parking lots.

The NBC has had a trust fund since 1984 for receiving donations from individuals, municipal corporations, and provincial governments and others. The fund is managed according to the provisions of section 9.1 of the *Act respecting the National Battlefields Commission at Quebec*.

For the 2015–2016 fiscal year, no tangible asset was acquired from the trust account ($211,570 in 2014–2015).

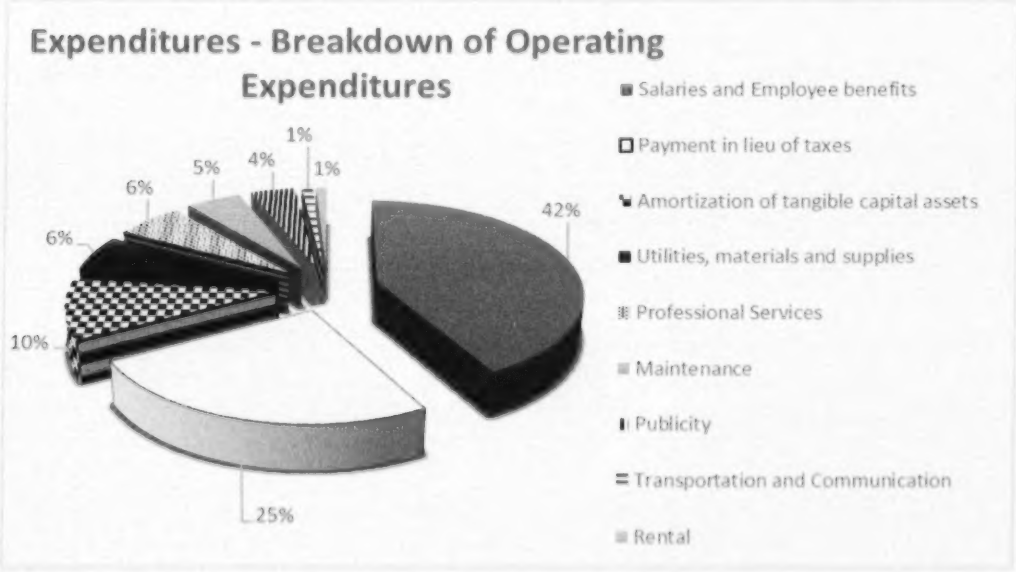
The financial statements[v] can be viewed on the NBC website.

Condensed Statement of Financial Position

As at March 31, 2016 (dollars)

Financial Information	2015–16	2014–15	Difference (2015–16 minus 2014–15)
Total net liabilities	1,046,098	1,248,748	(202,650)
Total net financial assets	755,882	930,654	(174,772)
Departmental net debt	290,216	318,094	(27,878)
Total non-financial assets	18,524,998	14,750,505	3,774,493
Departmental net financial position	18,234,782	14,432,411	3,802,371

In 2015–2016, the bulk of the decrease in accounts payable and accrued liabilities resulted from a decrease in accounts payable at the end of the fiscal year. In March 2015, several large payments were made for projects, such as tree anchoring on Gilmour Hill and the *Battles* exhibition. This reduction has had an impact on total net financial assets. The increase in non-financial assets can be explained by the Plains of Abraham Trail.



Section III: Analysis of Programs and Internal Services

Program

Conservation and Development

Description

Through this program activity, the NBC strives to safeguard and preserve Battlefields Park in its entirety for future generations. To do this, it maintains and makes any needed improvements to the infrastructure and to the natural and horticultural amenities and provides a site that is safe for users and for visitors, both Canadian and foreign.

This program enables us to offer one of the world's most prestigious parks and use of a historic and urban park in complete safety.

Canadian and foreign visitors can safely enjoy the facilities, infrastructure and services on offer, specifically hiking and cross-country ski trails, historic buildings, gardens, green spaces and monuments.

Program Performance Analysis and Lessons Learned

The Plains of Abraham Trail was built, and it was opened to the public in December 2015.

Most of the planned work has been completed, including repairs to several street lamps and the Grey Terrace flagpole, which had been postponed a few times. However, repairs to the Garneau Monument had to be postponed to 2016-2017.

Maintaining a balance between the Park's historical mission and its mission as an urban park, and between accessibility, preservation and development was a central part of NBC activities this year. The holding of preparatory meetings and close monitoring of site use produced good results in terms of compliance with the NBC's Land Use Policy and a decrease in property damage.

Unfortunately, the second three-year Sustainable Development Action Plan could not be implemented because the Secretary-Director General who headed the project passed away.

The NBC completed the repair work carried out in Martello Tower 4.

As expected, the NBC planted trees in Des Braves Park and along the Nature Trail. However, the refitting of the greenhouses was postponed to 2016-2017 in order to combine the project with the reconstruction of the Main Greenhouse.

The NBC renewed the vehicle fleet by purchasing a pickup truck with a 12 foot box to optimize the work of the maintenance employees. In addition, the purchase of a new electric utility vehicle made it possible to more effectively monitor Park trails and ensure the safety of users.

The NBC also purchased equipment for operations in confined spaces in order to ensure the safety of employees (upcoming training in 2016-2017).

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
2,422,050	2,422,050	2,422,050	2,267,140	(154,910)

This year, following a new call for tenders, there was a decrease in repairs and maintenance spending for snow removal. In addition, spending on security was less than anticipated. This latter expenditure depends on the number of activities held in the Park.

Human Resources (Full-Time Equivalents [FTEs])

2015-16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
22.25	22.50	0.25

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Improve Park infrastructure to ensure its long-term preservation and maintain landscapes in good condition.	Evaluate the general state and integrity of the Park and the preservation and improvement of its facilities.	User satisfaction with the overall state of the Park (80% of users satisfied, based on online surveys). Carry out infrastructure repairs each year and implement the Sustainable Development Action Plan.	According to our in-house survey, the rate of satisfaction with the overall state of the Park is approximately 85% (people who say they are satisfied or very satisfied). Repairs to Martello Tower 4

Program

Public Education and Services

Description

The purpose of this program activity is to raise awareness of the site's history and its wealth of educational, cultural and natural assets so as to enable the Park to exercise both its historical role and its role as an urban park. In support of this activity, the NBC welcomes visitors, puts on exhibitions and educational activities, and provides high-quality public services.

More specifically, the programs offered to schools provide students with an enhance experience of the various social and historical aspects, which promotes better understanding of Canadian culture.

By providing activities and concerts, the NBC contributes to regional vitality and to the vibrancy of this high-profile site in the heart of the City of Québec, while adding to the city's range of tourist attractions. This program is in line with the Government of Canada's strategic outcome of A vibrant canadian culture and heritage.

Program Performance Analysis and Lessons Learned

To raise awareness of the history of Battlefields Park and its wealth of attractions, the NBC operates a museum year round that has permanent and temporary exhibitions. It also organizes many educational activities every year. During the summer period, an augmented reality experience held at Martello Tower 1 and hosted guided tours of the Park on board the Plains of Abraham bus are added to the PAM's offerings. On Canada Day on July 1st each year, admission to the PAM's exhibitions and Martello Tower 1 is free for Canadian residents and foreign tourists. In addition, the NBC's website contains a large section on the Park's history and heritage, and the "My Mobile Plains" app is full of historical content and images from the archives.

The *Odyssey* Exhibition was dismantled, and in 2015–2016, the PAM opened to the public a completely new multimedia exhibition focusing solely on the Siege of Québec and the battles of the Plains of Abraham and Sainte-Foy—historical events that are central to the history of Battlefields Park. This new show, the centrepiece of the PAM's permanent exhibition, has generated considerable interest since it opened in September 2015. In fact, a marked increase in visitor numbers was reported in the last two quarters of 2015–2016: 6,468 people visited this exhibition between September 16, 2015 and March 31, 2016.

Compared with the same quarters in 2014, the number of visitors to the PAM's permanent exhibition increased by:

- 120% during the October-December quarter of 2015;
- 89% during the January-March quarter of 2016.

Other activities and exhibitions offered by the NBC to the general public also help raise awareness not only of the Park's history and heritage, but also its natural and recreational aspects.

Since the new Plains of Abraham bus was acquired and put into service during the summer of 2015, the Plains of Abraham Museum, which is listed in Kéroul's *The Accessible Road*, which endeavours to make tourism and culture accessible to persons with limited physical ability, was able to allow a few visitors in wheelchairs to take part in this guided historical tour, which was not possible with the old bus.

The new version of the temporary *Student Masterworks* exhibition, which opened on July 3, 2015, attracted thousands of visitors during the summer.

In addition to these exhibitions and activities for the general public, the NBC offered about 50 educational activities for all age groups. In 2015–2016, the total number of participants in the group activities was 67,471.

In the fall and winter, the Joan of Arc Garden was further enhanced with decorations and interpretive panels recounting the Park's legends and winter heritage. During the winter of 2015–2016, new decorations with a ski theme were added to those installed the year before. The NBC has no statistical data on Joan of Arc Garden attendance.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
1,015,529	1,015,529	1,015,529	1,018,014	2,485

Human Resources (Full-time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
15.75	18.25	2.50

The number of Public Education and Services FTEs depends on the number of reservations for user-pay activities. Given external factors that are beyond the NBC's control regarding the number of reservations, such as the boycott of school outings by Quebec teachers, the NBC is forced to conclude that despite all the effort made to forecast the most realistic number of FTEs possible, there will always be variations between planned FTEs and actual FTEs.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Better showcase the history of Canada's first national historic park and its cultural, recreational and natural assets.	Evaluate client satisfaction with regard to activities and services (quality level of public and educational services, and number of users of public and educational services).	Maintain and improve the quality of services (80% user satisfaction based on an in-house survey). User numbers: expected increase of 1% (in-house survey). Provide more information on the Park's history (increase the number of website users and attendance at activities put on by the NBC).	The overall rate of satisfaction with the activities offered by the NBC is approximately 91%. Based on the compiled data from the completed questionnaires. Visits to the website increased by 8% in 2015–2016, compared with 2014–2015 (211,642 hits v. 196,601 hits).

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, and Acquisitions Services.

Program Performance Analysis and Lessons Learned

A large portion of the planned spending is based on the estimated revenues that the NBC could have collected during the 2015–2016 fiscal year, under subsection 29.1(1) of the *Financial Administration Act*. The revenue estimates are based on assumptions, management's judgment and actual revenues collected in previous years.

Given the external factors affecting revenues, which are beyond the NBC's control, the Commission is forced to conclude that despite all the effort made to forecast the most realistic result possible, there will always be variations between planned spending and actual spending.

- The negotiations for the renewal of the collective agreement, which expired on October 31, 2014, began in October 2015;
- The integration of the new pay system (Phoenix) scheduled in October 2015 was postponed to April 2016. A five-day training course was completed in March 2016;
- Computer equipment was purchased, and a computer security analysis was carried out;
- Meticulous management of programs and of human, financial and physical resources was maintained;
- Harassment prevention training under the Joint Learning Program was given, and a team charter will be drawn up in 2016–2017;
- The 2nd phase of the Gilmour Hill redevelopment project, i.e. the trail component, was completed within budget and on schedule, despite the complexity of this 2nd phase. A presentation on the project will be given at an engineers' symposium in November 2016;
- The final version of the Investment Plan for the period from 2016–2017 to 2020–2021 was completed in March 2016;

- On April 30, 2015, in accordance with Order in Council 2015-0480, a land transfer was transacted between the Ministers of Canadian Heritage, National Defence and Public Works and Government Services for the Québec City Armoury. The agreement involved the transfer of a parcel of land fronting on Wilfrid Laurier Street in exchange for another larger adjacent parcel.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
9,539,257	9,539,257	10,600,742	10,215,192	675,935

This difference stems from the following:

• Revenue surplus relative to estimated revenues in the Main Estimates for 2015–2016	$346,075
• Increase in Employee Benefit Plan (EBP)	$118,378
• Transfer of $154,910 from the Conservation and Development Program as a result of a decrease in planned spending for this program, and a budget of $2,485 transferred to the Public Education and Services programs	$152,425
• Decrease in the carry-forward of 5% of the operating budget: 2014–2015 to 2015–2016 ($597,032), compared with 2015–2016 to 2016–2017 ($537,974)	$59,058
• Unused parliamentary appropriations	$(1)
	$675,935

Human Resources (FTEs)

2015-16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
21	18.75	(2.25)

Section IV: Supplementary Information

Supplementary Information Tables

The following supplementary information tables can be found on the NBC website[vi].

- Internal Audits and Evaluations
- Departmental Sustainable Development Strategy

Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Report of Federal Tax Expenditures[vii].This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

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Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*Rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorités*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*): A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*Rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i *An Act respecting the National Battlefields at Quebec*: http://lois-laws.justice.gc.ca/eng/acts/N-3.4/page-1.html

ii **Mandate Letter of the Minister of Canadian Heritage**: http://pm.gc.ca/eng/minister-canadian-heritage-mandate-letter

iii **Public Accounts of Canada, 2016**: http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

iv **Whole of Government Framework**: http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp

v **Financial Statements** : http://www.ccbn-nbc.gc.ca/en/about-us/reports-and-policies/

vi **Supplementary Information Tables** : http://www.ccbn-nbc.gc.ca/en/about-us/reports-and-policies/

vii **Report on Federal Tax Expenditures** : http://www.fin.gc.ca/purl/taxexp-eng.asp